

Boards. The following figures give a comparison of the chief items of income and expenditure for the last three years :—

INCOME.				
	1913. £	1914. £	1915. £	
Income from reserves and endowments ...	48,492	46,512	50,009	
Grants from Government (exclusive of building grants) ...	54,848	57,099	70,519	
Building grants ...	4,964	9,715	3,415	
Tuition fees (exclusive of boarding-school fees)...	18,784	19,308	19,477	
EXPENDITURE.				
Salaries of staff ...	74,523	78,086	87,681	
Working-expenses (lower departments excluded) ...	11,701	11,802	12,755	
Buildings, &c. ...	44,982	50,849	38,760	

Grants from the Government (exclusive of building grants) show an increase of £13,420 in 1915 over the previous year, and there is a correspondingly large increase of £10,548 in the expenditure on salaries and incidental expenses. These increases are due to the provisions of the Education Act of 1914, under which more liberal capitation grants are paid in order that larger and better-paid staffs may be employed in the secondary schools.

For the whole Dominion, if there are taken into account only the secondary schools that admit free pupils under the Act, we may obtain from Table K6 the following figures :—

	1913.	1914.	1915.
Total number of pupils, excluding lower departments (roll number beginning of first term) ...	5,693	6,009	6,595
Total net income from endowments ...	£11,533	£9,781	£7,172
Net income from endowments per head ...	£2·02	£1·63	£1·088
Approximate annual rate of capitation ...	£10·79	£10·60	£12·816
Total available net income per free pupil for salaries and management ...	£12·82	£12·23	£13·904
Total expenditure on salaries of staff ...	£60,297	£62,805	£75,038
" incidental expenses ...	£9,909	£9,804	£10,526
" staff salaries, and incidental expenses ...	£70,206	£72,609	£85,564
Expenditure per head of roll on staff salaries ...	£10·59	£10·45	£11·38
" per head of roll on incidental expenses ...	£1·74	£1·63	£1·60
Total expenditure per head on staff salaries, and incidental expenses ...	£12·33	£12·08	£12·98

The Education Act stipulates that the total expenditure on staff salaries and incidental expenses must not be less than the total amount calculated at the rate of £13 10s. per free pupil, together with the amount of tuition fees received. As this sum in 1915 amounted to £84,055, and the expenditure on the items named was £85,564, it will be seen that, taking all the schools together, the conditions of the Act were complied with. With respect to individual schools this was not, however, always the case. It should be mentioned that owing to war conditions several Boards were unable to obtain suitable teachers to make up the required staffs, and it was necessary to sanction less satisfactory arrangements for the present.

Further details of the income and expenditure of secondary schools will be found in Tables K7 and K8.

Secondary Education Reserves Revenue.

The total amount received by High School Boards from this fund amounted in 1915 to £8,442. Details of the distribution are shown in Table K9.

LOWER DEPARTMENTS.

The Education Act provides that pupils who have not obtained a certificate of competency in the subjects of Standard V or a higher standard of the public-school syllabus may be admitted to a lower department of a secondary school if they are taught in a separate building or class-room, and if no part of the actual cost of their instruction or maintenance of the department is met out of the endowments of the secondary school or out of any moneys granted by the Government. There were lower departments in fifteen secondary schools during 1915; the total number of pupils in those departments was 417; the total expenditure on salaries of teachers was £2,640; the total amount of fees received on their account was £3,252. (See Table K10.)